

**PENGARUH SISTEM PENGENDALIAN MANAJEMEN DAN
KESENJANGAN BUDAYA TERHADAP PERILAKU
DISFUNGSIONAL MANAJER :
PENELITIAN EMPIRIK PADA MANAJER PERUSAHAAN-
PERUSAHAAN BARANG KONSUMSI DI PASAR MODAL
INDONESIA**

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ABSTRACT

The objective of this study is to examine and explain the impact of management control systems on dysfunctional behavior of strategic business unit managers. Furthermore, the objective of this study is also to examine the moderating influence of culture gap on the relationship between management control systems and dysfunctional behavior of strategic business unit managers.

Management control system is a process by which managers influence other members of the organization to implement the organization's strategies. Because managers have personal as well as organizational goals, the main issue is how to induce managers to act in pursuit of their personal goals in ways that will help attain the organization's goals as well (goal congruence). However, contrary to its theoretical goal, the existence of management control systems in organizations tends to induce the dysfunctional behavior of managers.

One hundred and twenty seven strategic business unit managers of manufacturing companies listed in the Indonesian Capital Market participated in this study. Results of the study showed that culture gap has significant moderating impact on the relationship between management control systems and dysfunctional behavior of strategic business unit managers.

Key Words : *management control systems, culture gap, and dysfunctional behavior*

1. LATAR BELAKANG

Persaingan telah meningkat secara dramatis dalam beberapa dekade terakhir ini di seluruh bagian dunia setelah sebelumnya persaingan hampir tidak ada pada banyak negara dan industri. Dengan semakin meningkatnya intensitas persaingan, maka saat ini hampir tidak ada suatu negara ataupun industri yang tidak peduli terhadap masalah persaingan. Perubahan intensitas persaingan bahkan terjadi secara dinamis sehingga batasan arena persaingan menjadi semakin kabur, dan pesaing semakin sulit untuk